

## HOUSE BILL No. 1016(ss)

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-20.6.

**Synopsis:** Property tax circuit breaker. Increases the circuit breaker property tax credit that applies to property taxes first due and payable in 2009.

**Effective:** Upon passage; January 1, 2009 (retroactive).

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**Bischoff**

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June 23, 2009, read first time and referred to Committee on Rules and Legislative Procedures.

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Introduced

Special Session 116th General Assembly (2009)(ss)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular Session of the General Assembly.

## HOUSE BILL No. 1016

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-1.1-20.6-3, AS AMENDED BY P.L.146-2008,  
2 SECTION 219, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 3. As used  
4 in this chapter, "property tax liability" means, for purposes of:

5 (1) this chapter, other than section 8.5 of this chapter, liability for  
6 the tax imposed on property under this article determined after  
7 application of all credits and deductions under this article or  
8 IC 6-3.5, except the credit under this chapter, but does not include  
9 any interest or penalty imposed under this article; and

10 (2) section 8.5 of this chapter, liability for the tax imposed on  
11 property under this article determined after application of all  
12 credits and deductions under this article or IC 6-3.5, including the  
13 credit granted by section 7 or 7.5 of this chapter, but not including  
14 the credit granted under section 8.5 of this chapter or any interest  
15 or penalty imposed under this article.

16 SECTION 2. IC 6-1.1-20.6-7.5, AS ADDED BY P.L.146-2008,  
17 SECTION 223, IS AMENDED TO READ AS FOLLOWS

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[EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 7.5.(a) A person is entitled to a credit against the person's property tax liability for property taxes first due and payable after ~~2009~~: **2008**. The amount of the credit is the amount by which the person's property tax liability attributable to the person's:

- (1) homestead exceeds one percent (1%);
- (2) residential property exceeds two percent (2%);
- (3) long term care property exceeds two percent (2%);
- (4) agricultural land exceeds two percent (2%);
- (5) nonresidential real property exceeds three percent (3%); or
- (6) personal property exceeds three percent (3%);

of the gross assessed value of the property that is the basis for determination of property taxes for that calendar year.

(b) This subsection applies to property taxes first due and payable after ~~2009~~: **2008**. Property taxes imposed after being approved by the voters in a referendum or local public question shall not be considered for purposes of calculating a person's credit under this section.

(c) This subsection applies to property taxes first due and payable after ~~2009~~: **2008**. As used in this subsection, "eligible county" means only a county for which the general assembly determines in 2008 that limits to property tax liability under this chapter are expected to reduce in 2010 the aggregate property tax revenue that would otherwise be collected by all units of local government and school corporations in the county by at least twenty percent (20%). Property taxes imposed in an eligible county to pay debt service or make lease payments for bonds or leases issued or entered into before July 1, 2008, shall not be considered for purposes of calculating a person's credit under this section.

SECTION 3. IC 6-1.1-20.6-7 IS REPEALED [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)].

SECTION 4. [EFFECTIVE UPON PASSAGE] **The department of local government finance may adopt temporary rules under this SECTION in the manner provided under IC 4-22-2-37.1 for the adoption of emergency rules to implement IC 6-1.1-20.6-7.5, as amended by this act. The rules may include authority for a county auditor to reconcile any difference in the tax liability imposed on property in a year that results from the amendments made to IC 6-1.1-20.6-7.5 and the repeal of IC 6-1.1-20.6-7 by this act on a separate billing for an installment under IC 6-1.1-7-7 or 6-1.1-22-9 or a reconciling statement under IC 6-1.1-22.5-12. Notwithstanding IC 4-22-2-37.1, a temporary rule adopted under this SECTION expires on the earliest of the following dates:**



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- 1           **(1) The date specified in the temporary rule.**
- 2           **(2) The date on which another temporary rule adopted under**
- 3           **this SECTION or a permanent rule adopted under IC 4-22-2**
- 4           **supersedes or repeals the earlier adopted temporary rule.**
- 5           **(3) December 1, 2011.**
- 6           **SECTION 5. An emergency is declared for this act.**

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